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FASB Accounting Standards Codification, which is the authoritative accounting and reporting guide for business combinations under US GAAP. It also includes coverage of ...

Jul. 20, 2017



THOMSON REUTERS

The latest topic added to Thomson Reuters Checkpoint Catalyst: US GAAP provides detailed practical guidance on business combinations, a complex, transaction-dependent area of accounting and financial reporting which often requires management to make certain judgments and assumptions. To assist in critical decision-making, the new topic focuses on the key questions encountered in each step of accounting for a business combination.

The new content incorporates analysis of Topic 805, Business Combinations, of the

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the Tax & Accounting business of Thomson Reuters. “The new Checkpoint Catalyst: US GAAP topic and special report serve as an invaluable resource for accounting professionals, helping them to make better decisions in the most efficient way possible.”

To coincide with this latest product enhancement, Thomson Reuters has also released a Checkpoint Catalyst: US GAAP special report on business combinations, *Accounting and Reporting for Business Combinations*, providing an overview of the basic accounting requirements under US GAAP. The report covers scope, the acquisition method of accounting, presentation and disclosure. It also provides key observations about FASB updates, certain matters such as pushdown accounting and information on how to avoid costly errors and misstatements in an acquirer's financial statements.

The new Checkpoint Catalyst: US GAAP topic provides hundreds of illustrations, examples, and charts that show how to implement relevant FASB standards and, where appropriate, apply judgment and estimates to complicated areas and concepts.

Checkpoint Catalyst: US GAAP is a collection of topics that provides practical insights and expertise on accounting issues that are complex, undergoing changes or challenging to apply, including:

- Revenue Recognition
- Leases
- Consolidation

To download the special report, visit tax.tr.com/checkpoint/catalyst-business-combinations.

For more information about Checkpoint Catalyst: US GAAP, go to

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